

AVISTA CORPORATION
d/b/a Avista Utilities

SCHEDULE 158

TAX ADJUSTMENT SCHEDULE - IDAHO

The rate schedule of the Company for natural gas service furnished in Idaho do not include any portion of municipal occupation, business, excise or use of the streets, taxes or charges. In order to reimburse the Company for such taxes or charges, amounts equivalent to such taxes or charges where now imposed, or which may hereafter be imposed, will be billed by the Company to its customers as set forth below.

APPLICABLE:

To all charges for natural gas service rendered pursuant to this tariff within the jurisdiction imposing a tax or charge, as provided in Rule 3 of the Rules and Regulations included in this tariff.

TAX ADJUSTMENT:

The rates and charges named in this tariff shall be proportionately increased by an adjustment equivalent to the amount of the tax or charge imposed by the jurisdiction and effective as listed below:

<u>Idaho Municipality</u>	<u>Ordinance</u>	<u>Date Ordinance Effective</u>	<u>Charge*</u>
Village of Bonners Ferry	Ord. No. 209	July 2, 1963	3% franchise fee
City of Coeur d'Alene	Ord. No. 2518	July 1, 1993	5% franchise fee
City of Dalton Gardens	Ord. No. 168 as amended by Ord. No. 171	February 1, 2005	1% Franchise fee
City of Dover	Ord. No. 53	October 1, 2000	1% franchise fee
City of Fernan Lake Village	Res. No. 196 Ord. No. 167	March 1, 2024	1% franchise fee
City of Hauser	Ord. No. 111	May 1, 1999	1% franchise fee
City of Hayden	Ord. No. 392	October 1, 2005	1% franchise fee
City of Hayden Lake	Ord. No. 125 as amended by Ord. No. 131	January 1, 1995	3% franchise fee
City of Kellogg	Ord. No. 556	October 1, 2012	1% franchise fee
City of Kootenai	Ord. No. 112	August 1, 1996	1% franchise fee
City of Lewiston	Ord. No. 4256	January 1, 2000	1% franchise fee
City of Moscow	Ord. No.2006-06	June, 1 2006	3% franchise fee
City of Mullan	Ord. No. 309A	May 1, 1997	1% franchise fee
City of Osburn	Ord. No. 297	February 1, 2020	1% franchise fee
City of Pinehurst	Ord. No. 2022-239	July 1, 2022	1% franchise fee
City of Ponderay	Ord. No. 3-17	November 1, 1996	1% franchise fee
City of Post Falls	Ord. No. 1015	March 1, 2003	1% franchise fee
City of Rathdrum	Ord. No. 377	November 1, 1996	1% franchise fee
City of Sandpoint	Ord. No. 1076	March 1, 2003	1% franchise fee
City of Spirit Lake	Ord. No. 510	December 1, 2007	1% franchise fee
City of Wallace	Ord. No. 95-07	January 1, 1996	1% franchise fee

*Federal bills excluded

Issued January 18, 2024

Effective March 1, 2024

Issued by Avista Utilities

Patrick Ehrbar,

Director of Regulatory Affairs

